

**EXHIBIT A**

**Schedule of Claims Subject to the Five Hundred Ninety-Second Omnibus Objection**

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ALMODOVAR QUILES, ALEJANDRO #445 CALLE 6 EXT. SAN AGUSTIN SAN JUAN, PR 00926	06/15/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	64334	\$85,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number 00-1806-JP , but the records of the case indicate that the case has since been dismissed and there is no further liability.					
2	ALVAREZ GALARZA, JOSE A HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. LUIS VIGOVEAUX GUAUABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34470	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
3	BARRAL FELICIANO, GREGORIO L. 2674 C/TETUAN VILLA DEL CARMEN PONCE, PR 00716	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	162912	\$3,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.					
4	BETANCOURT CASTELLANO, JOSE A. HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. WIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	39398	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
5	CARABALLO CARABALL, RAMON L URB BARAMAYA 847 CALLE AREYTO PONCE, PR 00728	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	40570	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case numbers KAC-1998-0532 and 2000-06-1639 but the claimant does not appear as a named plaintiff in either of those litigations. Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the case has since been dismissed and there is no further basis for liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures. Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
6	CASIANO BUZANET, ISABEL PO BOX 517 MERCEDITA, PR 00715-0517	06/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	76288	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
Claim #76288 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified						
7	COMMUNICATION LEASING LEASING CORPORATION PO BOX 362526 SAN JUAN, PR 00936-2585	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27595	\$120,898.98
Reason: Invoice(s) totaling \$26,866.44 were paid via EFTs 00099063, 00099125, 00099126, 00099127, 00099128, and 00099129 on 09/12/2018. Claimant also purports to assert liabilities associated with the Commonwealth of Puerto Rico totaling \$94,032.54, but fails to provide any basis or supporting documentation for asserting a claim against the Commonwealth of Puerto Rico, such that the Debtors are unable to determine whether claimant has a valid claim against Commonwealth of Puerto Rico or any of the other Title III debtors.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
8	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	06/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	137480	\$22,702.66*
Reason: The Claimant asserts liabilities associated with a personal loan, and the Debtor has no liability because it has not guaranteed or otherwise agreed to pay the loan						
Claim #137480 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						
9	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20738	\$7,939.48*
Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.						
10	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21158	\$6,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2004-0803 , but the records of the case indicate that the case has since been dismissed and there is no further liability.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
11	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 8000 PETERS ROAD STE A-200 FORT LAUDERDALE, FL 33324	05/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21728	\$9,174.82
Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.						
12	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25174	\$31,975.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2011-0518, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
13	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25191	\$6,800.00*
Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.						
14	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25237	\$10,057.12
Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
15	COOPERATIVA DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 CALLE NEVÁREZ, SAN JUAN, PR 00926	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25244	\$502.27
	Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.					
16	Cooperativa de Seguros Multiples de Puerto Rico 38 Calle Nevárez San Juan, PR 00927	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	80099	\$10,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number FAC-2012-4213 , but the records of the case indicate that the case has since been archived and there is no further liability.					
17	COOPERATIVE DE SEGUROS MULTIPLES DE PUERTO RICO HECTOR E. VALDES ORTIZ, ESQ. 38 NEVÁREZ STREET SAN JUAN, PR 00927	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27992	\$10,000.00*
	Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.					
18	CORREA FRANCESHINI, LISSIE L HC 1 BOX 6081 GUAYANILLA, PR 00656	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	104303	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446 , but the records of the case indicate that the case has since been dismissed and there is no further liability.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
19	CRUZ GONZALEZ, LAURA I. T-1 CALLE EUCALIPTO PONCE, PR 00730	06/04/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	79156	\$5,320.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
20	CRUZ MORALES, JUAN MANUEL HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	36398	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
21	CRUZ NIEVES, JUANA EMILIO CANCIO BELLO 1702 SAN MATEO SANTURCE, PR 00912	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	33802	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number DDP-2014-0991, but the case has since been withdrawn by the claimant and there is no further basis for liability.						
22	DIAZ GONZALEZ, ILIA BRISAS DE CANOVANAS 159 CALLE GAVIOTA CANOVANAS, PR 00729-2975	06/30/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	100878	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
23	ENTERTAINMENT CENTER INC. ANGEL E. GONZALEZ ORTIZ BANCO COOPERATIVO PLAZA SUITE 605-D 623 AVE. PONCE DE LEON SAN JUAN, PR 00917-4820	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	19604	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case numbers EAC-2010-0374; FAC-2010-1235; FAC-2010-2205; FAC-2010-2206; FAC-2010-2850; KAC-2010-1089; KAC-2010-1396; KAC-2010-1397, but the records of the cases indicate that the cases have since been dismissed and there is no further liability.						
Claim #19604 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified						
24	ENTERTAINMENT CENTER, INC. ANGEL EFRAÍN GONZÁLEZ ORTIZ BANCO COOPERATIVO PLAZA 623 AVE. PONCE DE LEÓN, OFICINA 605-B SAN JUAN, PR 00917-4820	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16998	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2010-0928, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
25	ENTERTAINMENT CENTER, INC. ANGEL EFRAÍN GONZÁLEZ ORTIZ BANCO COOPERATIVO PLAZA 623 AVE. PONCE DE LEÓN, OFICINA 605-B SAN JUAN, PR 00917-4820	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	18151	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2010-1215, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
Claim #18151 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
26	ESCRIBANO FUENTES, LUIS R. CALLE DEL PARQUE #218 APARTAMENTO 3-C SAN JUAN, PR 00912	06/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89221	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
Claim #89221 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						
27	FANTAUZZI RAMOS, DOMINGO HUMBERTO GUZMAN RODRIGUEZ PMB733 1353 AVE - LUIS VIGOVEAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	30222	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
28	FEBRES ORTIZ, JOSE A. CALLE 27 NUM 488A PARCELAS FALU SAN JUAN, PR 00924	06/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	127937	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
Claim #127937 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
29	FIGUEROA FIGUEROA, JOSE URB COUNTRY CLUB HE32 CALLE 222 CAROLINA, PR 00982-2642	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	111251	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
30	FIGUEROA PIZARRO, GEORGINA CO GLORIA E ROMERO ROLON ESTUDIO DE CONSULTORIA LEGAL PMB 237 35 JUAN CARLOS DE BORB GUAYNABO, PR 00969-3515	06/04/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	58465	\$67,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number 2014-0203, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
31	GARCIA PACHECO, LEONALDO PMB 733 1353 AVE. WIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34467	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in that litigation.						
32	GARCIA RODRIGUEZ, JUAN 11 A PALMA REAL ST. URB. VILLA SAGRADO CORAZON PONCE, PR 00716	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	111834	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2003-3604, but the records of the case indicate that the case has since been archived and there is no further liability. A portion of this claim has been transferred into the Alternative Dispute Resolution (ADR) process and will be resolved consistent with the ADR procedures . Because this objection does not constitute an objection to the portion of the claim in the ADR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						

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33	GARCIA SERRANO, LUIS A. I/C/O HUMBERTO GUZMAN RODRIGUEZ PMB733 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	29836	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
34	GONZALEZ COLLAZO, LUIS E PO BOX 121 CEIBA, PR 00735	05/04/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10565	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
Claim #10565 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified						
35	GONZALEZ COLLAZO, LUIS E PO BOX 121 CEIBA, PR 00735	05/04/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	10670	\$16,065.00*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
36	HERNANDEZ SANCHEZ, DAVID 41676 CALLE PEDRO LOPEZ QUEBRADILLAS, PR 00678	05/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15992	\$25,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2014-0673, but the records of the case indicate that the case has since been dismissed and there is no further liability.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
37	IBRAIM IBRAIM, NADER LCDO FELIPE FERRER RODRIGUEZ URB CIUDAD JARDIN DECANOVANAS CALLE HIGUETA BUZON 56 CANOVANAS, PR 00729	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	19497	\$15,372.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2017-00235, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
38	JIMEINEZ DE LA CRUZ, SONIA M JRDNS. COUNTRY CLUB Q-3 23 ST. CAROLINA, PR 00983-1638	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	130621	\$100,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-2002-5357, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
39	JIMENEZ RIVERA, JOSE J URB PARKVILLE AVE LOPATEGUI A5 GUAYNABO, PR 00969	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	40150	\$25,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number JDP-2011-0341, but records indicate that the appellate court decision revokes the imposition of temerity attorneys' fees against the government. As such, there is no further liability.					
40	L.A.C. CONSTRUCCION CORP EDGARDO L. RIVERA PO BOX 360764 SAN JUAN, PR 00936-0764	05/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	11102	\$65,565.00
	Reason: Proof of claim purports to assert liability on the basis of case number KCD-2012-2503, but the records of the case indicate that the case has since been resolved and there is no further liability.					

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41	LISANDRA COLON ROSARIO V DEPARTAMENTO DE EDUCACION CASO PAREJA MOISES MEDINA PACHECO Y LISANDRA COLON ROSARIO HC 02 BOX 50985 COMERÍO, PR 00782	05/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	23302	\$8,000.00*
Reason: Proof of claim purports to assert liabilities associated with attorney fees. However, according to the litigation documents, attorney fees were not awarded. As such, there is no further basis for liability.						
42	LOPEZ BAEZ, SONIA N HC 1 BOX 4305 JUANA DIAZ, PR 00795-9703	05/01/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	9984	\$3,975.49
Reason: Proof of Claim fails to provide a basis for asserting a claim against the Commonwealth of Puerto Rico. Proof of Claim and supporting documentation only show liability, if at all, between Claimant and the Claimant's former spouse.						
43	LOPEZ LIBOY, NELSON HUMBERTO GUZMAN RODRIGUEZ PMB 7333 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	30208	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in that litigation.						
44	LÓPEZ LÓPEZ, JANNETTE LIC. JUAN CORCHADO JUARBE URB. HERMANAS DAVILA AVE. BETENCES I-2 BAYAMON, PR 00959	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27666	\$60,000.00*
Reason: The Claimant associated with the Claim to Be Disallowed has already received remuneration in connection with the liabilities underlying the proof of claim , and because Claimant has executed a release, the Debtor is not liable for the Claim to Be Disallowed because they have been satisfied and released						

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45	MERCADO, MARIA M URB LAS VEGAS H21 CALLE P JORGE MARTI LLORENS CATANO, PR 00962	07/02/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	93046	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process , the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
46	MOLINA MILLER, MARIO HC02 BOX 4866 SABANA HOYOS, PR 00688	05/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13510	\$50,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2014-0673, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
47	MORALES PAGAN, BENJAMIN HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE-WIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	26996	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
48	NAZARIO GONZALEZ, JULIO E. COOP. SAN IGNACIO APT. 513-A RIO PIEDRAS, PR 00927	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31358	\$5,292.00*
Reason: Proof of claim purports to assert liability on the basis of case number AQ-13-0783, but the records of the case indicate that the employee completed their 27 years of service after the appropriate date and therefore there is no further liability.						

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49	NEGRON MARTINEZ, MILDRED EL MONTE NORTE A 207 SAN JUAN, PR 00918	06/05/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	47051	\$22,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number 2016-00337, but the records of the case indicate that the case has since been terminated and there is no further liability.					
50	O'NEILL OYOLA, LEIDA 2007 ASTER TRL FORNEY, TX 75126	06/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	100864	\$850,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number 3:17-CV-02311, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
51	ORTA VAZQUEZ, HENRY HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE, LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31812	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
52	ORTIZ MATEO, ARNALDO L HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE LUIS VIGOVEAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	27622	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
53	ORTIZ RIVERA, JOSÉ E DENNIS H. NÚÑEZ PO BOX 1142 AIBONITO, PR 00705	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	41294	\$55,000.00*
	Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
54	OSORIO CEPEDA, JAIME LUIS HUMBERTO GUZMAN RODRIGUEZ PMB733 1353 AVE - LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	26995	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
55	PERFETTO PERALES, VANESSA R-11 CALLE 29 BAYAMON, PR 00959	06/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	122810	\$51,292.17*
Reason: Proof of claim purports to assert liability on the basis of case number 2016-132, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
Claim #122810 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						
56	PONCE REAL ESTATE CORPORATION PO BOX 7071 PONCE, PR 00732	09/27/2019	17 BK 03283-LTS	Commonwealth of Puerto Rico	171040	\$29,022.00
Reason: According to the books and records of the Commonwealth of Puerto Rico, invoices totaling \$29,022.00 were associated with amounts that were outside of the approved contract, where no contract was in place, or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted .						
57	PR MEDICAL EMERGENCY CORPS WIGBERTO LUGO MENDER ESQ. 100 CARR 165 SUITE 501 GUAYNABO, PR 00968-8052	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	111733	\$29,479.88
Reason: According to the books and records of the Commonwealth of Puerto Rico, invoices totaling \$29,479.88 were associated with amounts that were outside of the approved contract, where no contract was in place, or where the invoices were never received and therefore are not due and owed by the Commonwealth agency asserted .						

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
58	QBE SEGUROS LCDO. FRANCISCO SAN MIGUEL-FUXENCH PO BOX 190406 SAN JUAN, PR 00919	06/06/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	53871	\$5,000.00*
	Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.					
59	QBE SEGUROS FRANCISCO SAN MIGUEL- FUXANCH PO BOX 190406 SAN JUAN, PR 00919	06/06/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	55992	\$12,050.00
	Reason: Proof of claim purports to assert liability on the basis of property seized through asset forfeiture but the books and records of the Commonwealth indicate that the seized property has been returned and there is no further basis for liability.					
60	QUINTANA QUINONES, JENNIFER C/O NORBERTO J SANTANA VELEZ PO BOX 135 CAGUAS, PR 00726	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	58198	\$40,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number JDP-2017-0089, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
61	RAMOS TAVAREZ, ANGEL L CALLE FRANCIA BUZON 2730 ISABELA, PR 00662	05/23/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	25507	\$265,705.00*
	Reason: Claim purports to assert liabilities associated with the litigation ADP-2018-0014. According to the books and records the Commonwealth of Puerto Rico has no liability related to litigation ADP-2018-0014. The liability associated with this litigation has been asserted against the appropriate Debtor, Puerto Rico Electric Power Authority, on claim 23740.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
62	REYES COLON, FRANCISCO HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34471	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
63	RIVERA RODRIGUEZ, LUZ A. URB SANTOSE 613 CALLE CARMELO SEGLAR PONCE, PR 00728	06/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	99315	\$9,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2000-2568 but the records of the cases indicate that the cases have since been dismissed and there is no further liability.						
64	RIVERA RODRIGUEZ, NYLDA PO BOX 8599 PONCE, PR 00732	06/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	70291	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
65	RIVERA RODRIGUEZ, SARAH I HC 3 BOX 8237 BARRANQUITAS, PR 00794	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	107799	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
66	RIVERA VAZQUEZ, CECILIA HE32 CALLE 222 CAROLINA, PR 00982	06/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77458	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability.						
Claim #77458 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
67	RODRIGUEZ CINTRON, EVELYN VALLE ARRIBA HTS BD2 CALLE NARANJO CAROLINA, PR 00983-3334	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	94715	\$75,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
68	RODRIGUEZ RUIZ, IRIS J URB STA. TERESITA 5033 CALLE SAN PEDRO PONCE, PR 00730-4517	06/04/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	94257	\$5,278.88*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
69	RODRIGUEZ SEGARRA, JUANITA URB ALTA VISTA CALLE 20 PONCE, PR 00716	06/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	90426	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
70	RODRIQUEZ RODRIQUEZ, ROBERTO PUB733 B53 AVE LUIS VIGOREAUX GUAYUABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31807	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
71	ROMAN TORO, YOLANDA 218 CALLE DEL PARQUE APT 3-C SAN JUAN, PR 00912	06/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78906	\$75,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2001-6412, but the records of the case indicate that the case has since been dismissed and there is no further liability. A portion of this claim has been transferred into the Administrative Claims Reconciliation (ACR) process and will be resolved consistent with the ACR procedures . Because this objection does not constitute an objection to the portion of the claim in the ACR process, the Debtors' reserve their rights to object to the remaining portion of the claim on any other grounds whatsoever.						
Claim #78906 also contained on Exhibit A to the 337th Omnibus Claims Objection for Claims to Be Reclassified						
72	RUIZ DELGADO, PEDRO HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	28660	\$267,850.00*
Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.						
73	RUIZ ITHIER, LUCILA 18 LUIS PALES MATOS URB RMZ DE ARL MAYAGUEZ, PR 00682	03/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	4137	\$9,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2000-2568 but the records of the cases indicate that the cases have since been dismissed and there is no further liability.						
74	SANCHEZ SEPULVEDA, ARACELIS 5503 CALLE SURCO HACIENDA LA MATILDE PONCE, PR 00728	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	106695	Undetermined*
Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.						

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
75	SANTANA CARDONA, VICENTE CIUDAD UNIVERSITARIA AVE. AA # D-17 LOCAL B TRUJILLO ALTO, PR 00976	05/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	29059	\$87,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number DDP-2015-0788, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
76	SANTIAGO OTERO, CARMELO HUMBERTO GUZMAN RODRIGUEZ PMB 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	28904	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
77	SANTIAGO VARGAS, ANTONIO HUMBERTO GUZMAN RODRIGUEZ PMB 733 1353 AVE. LUIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	29773	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
78	SEMIDEY IRIZARRY, IVETTE BO. SUSUA ALTA SECT. LA REPUBLICA P.O. BOX 964 YAUCO, PR 00698-0964	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	109394	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
79	SEMIDEY IRIZARRY, IVETTE PO BOX 964 YAUCO, PR 00698-0964	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	41993	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
80	TORO GONZALEZ, GLADYS JARD DEL CARIBE 316 CALLE 2 PONCE, PR 00728-4415	05/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	30804	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
81	TORO SANTOS, JENNY URB ALHAMBRA 1817 CALLE ALCAZAR PONCE, PR 00716-3830	06/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	47848	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
82	TORRES JIMENEZ, LEONILDA HC 2 BOX 12812 MOCA, PR 00676	05/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16955	\$50,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-2012-1259, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
83	TORRES ORTIZ, MAYRA PO BOX 492 SABANA GRANDE, PR 00637	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	157003	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
84	TORRES TORRES , YANIRA APARTADO #5 COAMO, PR 00769	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	99572	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KPE-2006-3446, but the records of the case indicate that the case has since been dismissed and there is no further liability.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
85	TRINIDAD ESCALERA, PEDRO J LA PONDEROSA 429 CALLE LAS MARGARITAS RIO GRANDE, PR 00745	03/13/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2473	\$9,775.00*
	Reason: Proof of Claim asserts claim related to litigation case AQ-15-0184. According to the Commonwealth books and records, the claimant has been paid for the 5 months of salary according to the award letter and no further liability remains.					
86	VARGAS ACOSTA, PABLO P.O. BOX 387 LAJAS, PR 00667	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	114294	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in that litigation.					
87	VARGAS ROMAN, EMILIA VERA 36 VILLA SERENA SANTA ISABEL, PR 00757	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	166852	Undetermined*
	Reason: Proof of claim purports to assert liability on the basis of case number KAC-2012-1259, but the records of the case indicate that the case has since been dismissed and there is no further liability.					
	Claim #166852 also contained on Exhibit A to the 351st Omnibus Claims Objection for Claims to Be Partially Disallowed					
88	VAZQUEZ FONTAN, RAINIERO PMB 733 1353 AVE WIS VIGOREAUX GUAYNABO, PR 00966	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	81555	\$267,850.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					
89	VAZQUEZ PEREZ, LUIS HC02 BOX 12307 SAN GERMAN, PR 00683	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21167	\$90,000.00*
	Reason: Proof of claim purports to assert liability on the basis of case number NSCI-2001-00036, but the claimant does not appear as a named plaintiff in the partial judgment.					

Five Hundred Ninety-Second Omnibus Objection  
Exhibit A - Claims to Be Disallowed

NAME		DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
90	VELAZQUEZ WEBB, JOSEPH 7060 CALLEJON A ROMAN QUEBRADILLAS, PR 00678	05/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	14240	\$25,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-2014-0673 , but the records of the case indicate that the case has since been dismissed and there is no further liability.						
91	VILLEGAS FALU, EDNA M. 12 SECTOR MINAO SAN JUAN, PR 00926-8336	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	62656	\$20,000.00*
Reason: Proof of claim purports to assert liability on the basis of case number KAC-1999-0669 , but the records of the case indicate that the case has since been dismissed and there is no further liability.						
					TOTAL	\$7,395,842.75*